

Exhibit B

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re: : Chapter 11
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: :
DELPHI CORP, et al., : Case No. 05-44481 (RDD
: :
: :
Debtors. : (Jointly Administered)
: :
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**ORDER GRANTING MOTION OF KYOCERA INDUSTRIAL CERAMICS
CORPORATION FOR RELIEF FROM THE AUTOMATIC STAY TO
PERMIT IT TO EXERCISE SETOFF AND/OR RECOUPMENT RIGHTS**

Upon consideration of the Motion of Kyocera Industrial Ceramics Corporation (“KICC”) for Relief from the Automatic Stay to Permit It to Exercise Setoff and/or Recoupment Rights (the “Motion”); and sufficient notice of the Motion having been given to parties in interest as required under the circumstances; and it appearing that no other or further notice of the Motion is required; and the Court having determined that good cause exists for granting the relief requested in the Motion; and objections to the Motion, if any, having been withdrawn or overruled; and after due deliberation and sufficient cause appearing therefore; it is hereby

ORDERED, the Motion is GRANTED to the extent set forth herein; and it is further

ORDERED, the capitalized terms herein shall have the meanings ascribed to them in the Motion unless otherwise indicated; and it is further

ORDERED, the automatic stay is hereby modified, along with any stay imposed by the Final DIP Financing Order, so as to authorize the immediate exercise of setoff and/or recoupment rights by KICC with respect to the Pre-Petition Overpayment; and it is further

ORDERED, the Debtors and KICC are authorized to take all necessary steps to implement the terms of this Order; and it is further

ORDERED, this Court shall retain jurisdiction regarding the implementation of this Order.

DATED: New York, New York
_____, 2007

United States Bankruptcy Judge